

General Information Letter: Individuals are entitled to one exemption for each dependent allowed on their federal income tax returns.

October 23, 2000

Dear:

This is in response to your letter of September 25, 2000 in which you request a letter ruling. Department rules require that the Department issue two types of rulings, private letter rulings and general information letters. The Department has adopted rules concerning letter rulings and other information issued by the Department (*2 Ill. Adm. Code 1200*). We would be happy to send you a copy of those rules at your request.

Although you have not requested either type of ruling on behalf of your company, the nature of your questions and the information you provided necessitates that we respond in the form of general information letter. A general information letter, which is designed to provide general information, is not a ruling that is binding on the Department.

In your letter you stated:

I need a question answered and I know you are the only one who can give me the correct answer. My friend and I are argueing about this. She says she and her 2 children can be claimed on her husbands taxes this year. She moved out of their home Jan 1 2000 got on welfare. By the way the 2 children aren't his. Moved back home Sept. 1. I say no way because Il Dept of Public Aid paid all medical plus food cost, x husband paid his child support. Where would her husband pay anything? She says, they claim his 2 boys and they don't live with them. He pays \$85 wk child support his x is on Welfare SSI. If you could answer this for me I'd greatly appreciated it.

## **DISCUSSION**

For Illinois income tax purposes a taxpayer must claim the same status on her IL-1040 as she does on her federal 1040. Accordingly, you must contact the Internal Revenue Service to see what they believe your friend's status would be. Illinois merely accepts the federally determined status of taxpayers. For your convenience, I have enclosed a copy of Publication 501 that may help you in your search.

As mentioned above, this is merely a general information letter and not a statement of policy and is not binding upon the Department. I hope that this has been helpful to you. The Department maintains a website, which can be accessed at [www.revenue.state.il.us](http://www.revenue.state.il.us). If you have additional questions please feel free to contact me at the above address.

Very Truly Yours,

Charles E. Matoesian  
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